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ABSTRACT OF THE DISCLOSURE

A semiconductor device having: an underlie having a conductive region in the surface layer of the underlie; an insulating etch stopper film covering the surface of the underlie; an interlayer insulating film formed on the insulating etch stopper film; a wiring trench formed in the interlayer insulating film, the wiring trench having a first depth from the surface of the interlayer insulating film; a contact hole extending from the bottom surface of the wiring trench to the surface of the conductive region; and a dual damascene wiring layer embedded in the wiring trench and the contact hole, wherein the interlayer insulating film includes a first kind of an insulating layer surrounding the side wall and bottom surface of the wiring trench and a second kind of an insulating layer having etching characteristics different from the first kind of the insulating layer. The semiconductor device is provided which can protect the underlying conductive region sufficiently and has a dual damascene wiring layer having a high reliability and a small wiring capacitance.